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Clerk, U.S. Courts
District of Montana
Missoula Division

Joshua Kenny-Greenwood
PO Box 674
Victor, MT 59875

**IN THE UNITED STATES COURT
FOR THE DISTRICT OF MONTANA
MISSOULA DIVISION**

JOSHUA KENNY-GREENWOOD, *Pro Se*

Petitioner,

vs.

UNITED STATES OF AMERICA,

Respondent

) Case No.: CV 17-159-M-DLC

)
) DEFENSE IN OPPOSITION TO UNITED
) STATES' PETITION TO ENFORCE IRS
) SUMMONS

It is ordered that I, Joshua Kenny-Greenwood, file any defense or opposition to the United States' Petition to Enforce IRS Summons by January 15, 2018, and that I shall serve any such filing upon counsel designated for the United States. This is to serve as opposition to the United States' Petition to Enforce the IRS Summons. At the order of this court, the same has been served upon the counsel designated by the United States.

Please allow me to state the specific fact(s) and evidence proving that the IRS and Department of Justice have both showed "bad faith" and "improper purpose" during the course of their request to petition this court to order enforcement of the IRS Summons against me as well as evidence proving the IRS petition lacks subject matter jurisdiction. After reviewing the evidence, Joshua Kenny-Greenwood, respectfully requests that the court rules to deny the United States petition to enforce IRS summons and request(s).

DEFENSE IN OPPOSITION TO UNITED STATES' PETITION TO ENFORCE IRS

FACTS

On Wednesday February 17, 2016, I, Joshua Kenny-Greenwood, was formally requested by Kristin B. Emminger, a Special Agent of the IRS's 'Special Enforcement Program' through USPS mail to hand over all records, books of account, journals, ledgers, contracts, purchase and expense invoices, paid bills, receipts, bartering records, bank statements, cancelled checks, checking accounts, savings accounts and more from our Church, The Empowerment Center and from our Churches Religious Corporation Sole, 'The Empowerment Center Overseer and Successors a Corporation Sole'.

On February 19th, 2016 I sent her an official reply, which said,

Date: February 19, 2016

Kristin B. Emminger, C.P.A.

Internal Revenue Agent Special Enforcement Program

INTERNAL REVENUE SERVICE

M/S 0121 KB EMMINGER

1220 SW Third, G044

Portland, Oregon 97204-2825

Dear Ms. Emminger,

The term, "Separation of Church and State" is a phrase originally used by Thomas Jefferson and others expressing an understanding of the intent and function of the Establishment Clause and Free Exercise Clause of the First Amendment to the Constitution of the United States. This is to mean that the Church cannot create nor enforce internal Church doctrinal laws that directly affect the sovereignty and functionality of the established Three Branches of Government nor can the Government create laws that directly affect the sovereignty and functionality of the private affairs of the Church.

Yet, your request to see all business records, books of account, journals, ledgers, contracts, purchase and expense invoices, paid bills, receipts, bartering records, bank statements,

1 cancelled checks, checking accounts, savings accounts and more from our Church, The
2 Empowerment Center and from the office of the Overseer position (a legally recognized
3 Corporation Sole) is in direct constitutional violation of this understanding of the Establishment
4 Clause.

5
6 You believe that our Church receives income from setting up and registering Corporation Soles
7 when in fact our Churches office of the Corporation Sole (which The Empowerment Center
8 Overseer and Successor, a Corporation Sole – which is the sole registered agent for all Oregon
9 based Corporation Soles registered by our Church and not by me, Joshua Greenwood) receives
10 no income but rather freely registers Corporation Soles on behalf of legitimate bona fide
11 Churches. Those bona fide Churches that are approved through our Church application process
12 here: www.ChurchFreedom.org/apply and have digitally signed and accepted our Terms of Use
13 agreement here: www.ChurchFreedom.org/terms-of-use are only those accepted for the Office of
14 The Empowerment Center Overseer to represent as a registered agent in the State of Oregon
15 and Montana. Whatever provision freely given to us by those Churches we freely help is not
16 considered income but rather a religious item donation in the form of Tithes and offerings.
17 Unless the Church has been granted the equal jurisdictional authority to request for audit all
18 business records, books of account, journals, ledgers, contracts, purchase and expense invoices,
19 paid bills, receipts, bartering records, bank statements, cancelled checks, checking accounts,
20 savings accounts and more from The Department of the Treasury, The Legislative Branch, The
21 Judicial Branch or the Executive Branch of our Government, then our Church views your
22 request to see all related materials requested as an egregious violation of Constitutional rule of
23 law and a violation of the separation of Church and State – with the State having significantly
24 encroached on the sovereignty of the Church and it's religious office of the Corporation Sole. In
25 this request given by you through the Department of the Treasury, our Church **WILL NOT**
26 **COMPLY**. As acting Sr. Pastor of The Empowerment Center Church, it's subsequent
27 Corporation Sole, The Empowerment Center Overseer and Successors, a Corporation Sole and
28 with the full agreement of the congregant body of believers and members of the Church, we are
denying the Governments request to provide any and all information you have requested.

1 Furthermore, it has also been brought to public attention that the IRS has recently vowed to
2 audit any and all outspoken Churches (see proof: [http://www.adflegal.org/detailspages/blog-](http://www.adflegal.org/detailspages/blog-details/allianceedge/2014/09/02/atheist-lawsuit-results-in-irs-promise-to-audit-churches)
3 [details/allianceedge/2014/09/02/atheist-lawsuit-results-in-irs-promise-to-audit-churches](http://www.adflegal.org/detailspages/blog-details/allianceedge/2014/09/02/atheist-lawsuit-results-in-irs-promise-to-audit-churches)). Our
4 Church views your audit request primarily concerning related matters to the establishment of
5 bona fide Churches and their subsequent Corporation Soles as a direct attack on the outspoken
6 nature of our Church and its influence on matters related to public interest. In fact, one of the
7 very first laws to be passed by newly appointed Oregon Governor Kate Brown was directing
8 Senator Betsy Johnson to introduce SB77 calling for the repeal of the Oregon Corporation Sole
9 statute. This was directly related to the ministry work of our Church. In fact, when I travelled to
10 the Oregon State capitol in Salem to meet with Oregon State Senator Doug Whitsett to address
11 the blatant lies of the Director of the Oregon Secretary of State Corporation Division Peter
12 Threlkel when he spoke during senate testimony, Mr. Threlkel lied and said,

13 “Of the 270 active Corporation Soles registered with the Secretary of State Corporation
14 Division 175 (65%) have been filed in the last two years by tax scheme promoters as tax
15 avoidance packages costing victims hundreds or thousands of dollars. Promoters frequently
16 claim that people who form and transfer all their assets into a Corporation Sole are exempt from
17 all taxes. In some cases, promoters market frivolous claims that the Corporation Sole exempts
18 the person from federal State and local laws as well.”

19 I went to Senator Whitsett to convey to him that this statement was a lie, as our Church is the
20 primary party responsible for these newly registered Oregon Corporation Soles and that we are
21 NOT tax scheme promoters nor selling ‘tax avoidance packages’ that cost ‘victims’ hundreds or
22 thousands of dollars nor do we claim or suggest to any individuals that a Corporation Sole is to
23 be used for transferring assets for the purpose of avoiding lawful taxes owed to Federal, State
24 and Local authorities. Senator Whitsett, while a fellow pastor was present with me, laughed at
25 the suggestion of Director Threlkel lying to the Senate and joked about how someone lying under
26 oath in an Oregon Senate committee meeting was commonplace! Therefor, with the appointment
27 of the nations first openly bi-sexual pro-LGBT governor that makes her first political business to
28 repeal the very work of our Church (as the Corporation Sole law was swiftly repealed on June

8th, 2015) and now an egregious request by the Federal Government, through your office of the IRS's special enforcement program (which is primarily used to gather evidence in the pursuit of a criminal indictment) to audit the private and confidential workings of The Empowerment Center Church, we view this as an attack against the Christian Church, the expression of our religious freedom, our religious rights to privacy and an attack on the very principles of the separation of Church and State.

The Lord rebukes this violation of protocol and continued acts of injustice brought on at the behalf of the Government and IRS harassing both ministers and Churches throughout America. He reveals truth when he shows me that it is your intentions to pursue false charges against both the Church and me in an attempt to destroy the works he has established here. He reveals truth that those that follow you will even try to convince those closest to me that I am somebody that I am not in an attempt to destroy my character and integrity. Nothing, absolutely NOTHING has been hidden from him seeing into the motivation and heart of this! I walk by faith and I have asked him regarding this situation and he has told me that he is with me and has commanded the Church to not comply with your requests. As I live 100% on faith from whatever provision the Church provides and have done so for years, the request you have submitted on behalf of the Federal Government is denied based on the counsel of the Lord.

Sincerely,

Joshua Kenny-Greenwood

Acting under the Authority as Sr. Pastor of The Empowerment Center Church and ChurchFreedom.org and TestimonyToday.org and not under the authority as The Empowerment Center Church Overseer. –END OF LETTER–

This letter was sent via USPS certified delivery mail receipt and was confirmed received by the intended party (the Court may view the evidence online by using this link: <https://tools.usps.com/go/TrackConfirmAction?tLabels=7012-2210-0002-2377-7522>). Evidence of this receipt has been included in my defense.

1 Six months later I received a threatening reply on Wednesday August 24, 2016 from Agent
2 Emminger, in which she informs me, *"I received your letter dated February 18th, 2016 stating*
3 *you would not discuss your income or provide documentation for the years 2006 through 2013. I*
4 *am offering you another opportunity to discuss the matter and am extending the audit to include*
5 *years 2014 and 2015."*

6
7 Agent Kristin B. Emminger refused to acknowledge the fact that we have notified her that the
8 documentation and records her office of 'Special Enforcement Program' was requesting from me
9 was from a Church and it's religiously recognized Corporation Sole. Both are religious entities
10 that are Constitutionally protected through the Separation of Church and State, through the
11 Establishment Clause of the United States Constitution and my own rights guaranteed under the
12 1st, 4th and 5th Amendments of the Constitution of the United States of America.

13 On August 24, 2016, I sent the IRS another official reply via USPS certified signature receipt,
14 which we can confirm the intended recipient received. Here is what we wrote,

15
16 *'Date: August 24, 2016*

17
18 *Kristin B. Emminger, C.P.A.*
19 *Internal Revenue Agent Special Enforcement Program*
20 *INTERNAL REVENUE SERVICE*
21 *M/S 0121 KB EMMINGER*
22 *1220 SW Third, G044*
23 *Portland, Oregon 97204-2825*

24 *Dear Ms. Emminger,*

25
26 *A recent article published by Forbes titled, "NSA, DEA, IRS Lie About the Fact That Americans*
27 *Are Routinely Spied On By Our Government: Time For A Special Prosecutor" (see attached*
28 *proof – here is also a website link for*

1 reference: <http://www.forbes.com/sites/jennifergranick/2013/08/14/nsa-dea-irs-lie-about-fact->
2 [that-americans-are-routinely-spied-on-by-our-government-time-for-a-special-prosecutor-](http://www.forbes.com/sites/jennifergranick/2013/08/14/nsa-dea-irs-lie-about-fact-2/#56cd3075678a)
3 [2/#56cd3075678a](http://www.forbes.com/sites/jennifergranick/2013/08/14/nsa-dea-irs-lie-about-fact-2/#56cd3075678a)). Due to the outspoken and prophetic nature of our Church warning fellow
4 Christians of illegal data collecting apparatuses such as but not limited to the clandestine
5 artificial machine intelligence gathering tool created and used by both the IRS and the Director
6 of National Intelligence known as AQUAINT which stands for "Advanced QUestion Answering
7 for INTelligence," (see attached proof of AQUAINT's existence – here is also a website link for
8 reference: <http://www.pbs.org/wgbh/nova/military/nsa-police.html>) and revelations by well
9 known press outlets such as Forbes and others that claim that these instruments are routinely
10 used by the IRS to collect warrantless private information during the course of investigations,
11 our Church, The Empowerment Center Church believes that AQUAINT and other intelligent
12 gathering instrument(s) are being used during the course of your investigation and therefore are
13 requesting the following records from your office for audit by the Church:

14 #1: For the period starting 01/01/2001 and ending in 08/24/2016 provide all business records
15 and books of account, including but not limited to journals, ledgers, contracts, purchase and
16 expense invoices, paid bills, receipts, and other records of income for all entities including but
17 not limited to Intelligence Advanced Research Projects Activity (aka IARPA), Defense Advance
18 Research Projects Agency (aka DARPA), The National Security Agency (NSA), the Internal
19 Revenue Service (IRS), The Department of Justice (DOJ).

20 #2: For the period starting 01/01/2001 and ending in 08/24/2016 provide all records (including
21 but not limited too) all source code data related to the artificial machine intelligence gathering
22 tool created and used by the IRS and the Director of National Intelligence known as AQUAINT
23 which stands for "Advanced QUestion Answering for INTelligence," all source code data
24 related to the intelligence gathering tool created and used by the IRS code named, "REGIN", all
25 source code information related but not limited to the software programs known as PRISM,
26 XKEYSCORE, SKYNET, BABEL, ALADIN (I have attached proof of each programs existence
27 included in this letter).

1 *Ms. Emminger, as our Church wrote to you before, The term, "Separation of Church and State"*
2 *is a phrase originally used by Thomas Jefferson and others expressing an understanding of the*
3 *intent and function of the Establishment Clause and Free Exercise Clause of the First*
4 *Amendment to the Constitution of the United States. This is to mean that the Church cannot*
5 *create nor enforce internal Church doctrinal laws that directly affect the sovereignty and*
6 *functionality of the established Three Branches of Government nor can the Government create*
7 *laws that directly affect the sovereignty and functionality of the private affairs of the Church.*

8 *Because it is a known public fact that the IRS routinely uses these NSA intelligence gathering*
9 *tools during the course of an investigation, the Church must in this case make the very*
10 *centerpiece of our investigation and audit exactly how your office of the special enforcement*
11 *program and the IRS has used such intelligence gathering apparatuses during the course of your*
12 *unconstitutional investigation of our Church, The Empowerment Center, it's religious office the*
13 *Corporation Sole and the Churches in which we represent. Particularly, we intend to vigorously*
14 *investigate the use of the artificial machine intelligence-gathering tool created and used by the*
15 *IRS and the Director of National Intelligence known as AQUAINT. It is of exceptional*
16 *importance to both the Church and the public at large to know in great detail the abilities,*
17 *specifications, uses and capabilities of AQUAINT and other artificial machine intelligent*
18 *programs being used against the American people and us. Because your office insists on*
19 *ignoring the rule of the law, specifically the understanding of the Separation of Church and State*
20 *as written in the Establishment Clause and your office ignoring the Free Exercise Clause of*
21 *the First Amendment to the Constitution of the United States, the Church in this moment must*
22 *also assert it's separate but equal governance to begin formally auditing the State. For the*
23 *Church to not have such a freedom to exercise such an audit against the State and the ability to*
24 *execute and enforce that freedom with equally contemptible punishment against the State would*
25 *clearly infer that in the understanding of the Separation of Church and State, in these moments,*
26 *the State has grossly trespassed by having dominion over the Church with the State directly*
27 *affecting the sovereignty and functionality of the private affairs of the Church. The Church in*
28 *this case stands in resolute opposition to your efforts as being necessary to the security of a free*
State.

1
2 *To begin our Church audit of the State, please call me within 7 days of this letter to set up a time*
3 *for a telephone interview by our Church. Our Church will be available between the hours of*
4 *8:00am to 4:00pm at the contact telephone number provided in this letter. During our telephone*
5 *conversation, our Church will talk to you about the records we will be examining, the type of*
6 *documentation we are asking you to provide, our examination process, and any concerns or*
7 *questions you may have as a representative of the State. We will also set the date, time and*
8 *agenda for the interview.*

9 *In closing, it must be corrected regarding your written statement that says, "I received your*
10 *letter dated February 18th, 2016 stating you would not discuss your income or provide*
11 *documentation for the years 2006 through 2013. I am offering you another opportunity to*
12 *discuss the matter and am extending the audit to include years 2014 and 2015."*

13
14 *If you carefully read our previous letter, it says, "The Lord rebukes this violation of protocol and*
15 *continued acts of injustice brought on at the behalf of the Government and IRS harassing both*
16 *ministers and Churches throughout America. He reveals truth when he shows me that it is your*
17 *intentions to pursue false charges against both the Church and me in an attempt to destroy the*
18 *works he has established here. He reveals truth that those that follow you will even try to*
19 *convince those closest to me that I am somebody that I am not in an attempt to destroy my*
20 *character and integrity. Nothing, absolutely NOTHING has been hidden from him seeing into the*
21 *motivation and heart of this! I walk by faith and I have asked him regarding this situation and he*
22 *has told me that he is with me and has commanded the Church to not comply with your requests.*
23 *As I live 100% on faith from whatever provision the Church provides and have done so for years,*
24 *the request you have submitted on behalf of the Federal Government is denied based on the*
25 *counsel of the Lord." Therefore, it is not me whom has rejected your request, it was the Lord*
26 *who rejected your request and ordered me as the Senior Pastor of The Empowerment Center*
27 *Church to deny the State's request. Your new request as well as the old is found in conflict with*
28 *our Churches rights guaranteed under the First Amendment to the United States Constitution,*

1 *which states, "Congress shall make no law respecting an establishment of religion, or*
2 *prohibiting the free exercise thereof".*

3
4 *Sincerely,*

5 *Joshua Kenny-Greenwood*

6 *Acting under the Authority as Sr. Pastor of The Empowerment*

7 *Center Church and ChurchFreedom.org and not under the authority as The Empowerment*

8 *Center Church Overseer.' –END OF LETTER—*

9 We have evidence that the IRS received this reply on August 29th, 2016 through the USPS
10 tracking number of 7012-2210-0002-2378-1253 (*and can also be verified by this Court by*
11 *following the USPS website link of:*

12 *<https://tools.usps.com/go/TrackConfirmAction?tLabels=7012-2210-0002-2378-1253>).* I am also
13 attaching all related news article publications supporting the fact(s) of our second reply to the
14 IRS in this letter. No reply to our second letter was ever received by us from the IRS or Agent
15 Immenger.

16
17 On November 3rd, 2017 revenue officer Aspen Cruise certifies under oath that on July 18, 2017
18 that he has served a copy of an IRS summons by leaving it at my last and usual place of abode at
19 2063 Alder Springs Lane, Victor, Montana 59875. This statement is incorrect as this address was
20 not my 'last and usual place of abode' as I left that address on April 28, 2017 and was personally
21 in Colorado conducting ministry during the time of the issuance of the summons. It was only
22 through someone passing by that house and seeing the summons on the front gate was I notified
23 that my presence was requested to meet the IRS and agent Young on August 1st, 2017. Because I
24 live 100% on faith and have done so for years and have made religious item donations optional
25 and not required here at The Empowerment Center Church and our Church website
26 www.ChurchFreedom.org to help other Churches, very little financial support comes to our
27 ministry. I am currently homeless at the time of writing this and have been homeless for the last
28 six months. This is a fact that I gave to IRS Agent Young during my testimony as I was greeting
him during my testimony given on August 1st, 2017.

1
2 On August 1st, 2017 at 9:00am I met with Agent Young and his supervisor Kim P. Vu at the
3 Department of Justice building at 2681 Palmer St., Missoula Montana. Two United States Secret
4 Service Agents greeted me at the door, one of whom was named Lauren Walker, who proceeded
5 to tell me on the way to the meeting, "You're pretty important". She then describes how they
6 travelled all the way from Seattle, Washington just to meet me. In the affidavit given to this
7 court, IRS agent William Young made false and misleading statements to the court in saying that
8 though I did appear at the meeting with the IRS on August 1st, that I failed to produce any
9 "meaningful testimony". This is simply not true. The Testimony I gave has been made publicly
10 available through our Church webpage here: [http://www.churchfreedom.org/meeting-with-the-](http://www.churchfreedom.org/meeting-with-the-irs/)
11 [irs/](http://www.churchfreedom.org/meeting-with-the-irs/). During my testimony, the Lord commanded that I prepare a statement on behalf of the
12 Church, which was spoken in Agent Young's presence, which said,

13 *"The Lord holds The Internal Revenue Service in Contempt. Though you have been told on*
14 *multiple occasions that The Empowerment Center is a Church and it's office of Overseer is a*
15 *legally recognized religious Corporation Sole, you have willfully decided to ignore the rule of*
16 *law and instead are attempting to usurp authority over the Church in claiming that you have*
17 *authority over the biblical tithes and offerings that solely belong to God himself as described in*
18 *the foundation of the Christian faith which was founded thousands of years prior to the*
19 *institution of this nations laws. Though The Establishment Clause of the Constitution of the*
20 *United States acknowledges the Separation of Church and State, the State has willfully decided*
21 *to violate the peace of this separation in favor of terrorizing outspoken Christian Leaders with*
22 *threats of intimidation, blackmail, extortion, audit, potential imprisonment and even death.*
23 *Therefore, the Lord commands and the United States Constitution allows for me to obey and*
24 *express that not even a single holy article, holy paper(s), holy effect(s) or holy relics will be*
25 *given from the Church to the State for any reasons whatsoever.*

26 *I greatly fear the Lord and in this situation he has spoken a word and has granted me victory."*
27 *--END OF STATEMENT--*
28

1 I then proceeded to inform the IRS that they had no lawful authority to detain me and I left the
2 meeting in peace.

3
4 This testimony was highly meaningful as during the course of the IRS's investigation, we have
5 on multiple occasions officially informed the IRS that The Empowerment Center is a bona fide
6 Church and that it's office of Overseer is a legally recognized religious Corporation Sole and that
7 the information they are requesting is in violation of the Separation of Church and State. Instead
8 of informing the court of these facts, Agent Young makes false and misleading statement(s) to
9 this court that our Church, The Empowerment Center, is a business charging and advising
10 'clients' and investigating whether we organize and promote abusive tax shelters as well as aid
11 or abets the understatement of another persons tax liability. Simply changing the words on his
12 affidavit from me being a business charging clients to the truth that our Church is freely helping
13 other bona fide Churches would change the entire nature of this process.

14 Though our Church, The Empowerment Center Church conducts regular weekly Church services
15 which are both open to the public and made publicly available on the webpage
16 <https://soundcloud.com/churchfreedom> and have countless public testimonies given by fellow
17 believers through the works of the Holy Spirit through our ministry published online, even
18 though our Church has conducted regular public street feeds here locally in Victor, Montana to
19 improve our community (*which have directly resulted in souls being saved and water baptism –*
20 *such as this example here which has been made publicly available on Youtube.com on the*
21 *webpage https://youtu.be/MJ2f9_sZW-g or traveling across the nation ministering and baptizing*
22 *a couple in Colorado (published and made publically available on Youtube.com on July 2, 2017*
23 *which can be seen by going to the Youtube.com webpage of: <https://youtu.be/k8f8ZV1PD0E>) or*
24 *the fact that our Church, The Empowerment Center has publicly stated that it freely makes*
25 *available our Corporation Sole support to bona fide Christian leaders and Churches – to which*
26 *we have audio testimonies from Pastors across the nation who have testified first hand that we*
27 *have made our entire Corporation Sole support for their ministries available to them at no*
28 *cost...or that we do not charge anyone for access to our ministries Corporation Sole book (which*
has been available on our Church website www.ChurchFreedom.org for free at the webpage of

<http://www.churchfreedom.org/wp-content/uploads/2017/05/Corporation-Sole-Freeing-Americas-Pulpits-Updated-3rd-Edition.pdf>). . . . or the physical evidence of us traveling and ministering at Christian Church leadership gatherings and us offering to freely help each Church Pastor as no cost such as this video (*which was recorded 8 months and 16 days prior to getting our first official letter from the IRS – this is important because the IRS and Justice Department admit to watching this sermon video in their affidavit. Here is the video, its original date of publication online to be publically viewed was June 1, 2015. The Youtube.com webpage to view this sermon is at <https://youtu.be/Pmrq8PqVGw8>*). We also have audio Church sermons available on our Church webpage of <http://www.churchfreedom.org/churches-either-choose-god-or-same-sex-marriage/> from a sermon titled, “Churches either Choose God or Same Sex Marriage” that was published on October 22, 2015 which was 118 days prior to any original IRS notification, where our Church makes publically available all of our ministry resources and support related to helping bona fide Churches establish a Corporation Sole at no cost whatsoever. We also have an application process on our Church website www.ChurchFreedom.org specifically placed there at the command of the Lord to filter out and deny any unsavoury individuals who would otherwise attempt to use a Corporation Sole for it’s unintended purpose (this page can be found by going to www.churchfreedom.org/apply). The title to our Churches ministry support application (which is clearly visible to anyone reading the Church webpage says, “**We are here to FREELY serve fellow Christians through both love and mutual edification (Romans 14:19, Acts 2:42-47). Therefor, we have decided to make ALL of our Corporation Sole creation and support available to Christians at NO COST (though donations and/or volunteer support are encouraged and greatly appreciated). Please freely apply below: IMPORTANT: You fully understand that we are a Church and NOT a Business! Filling out this application does not guarantee nor compel us to help you form either entity until we have thoroughly reviewed the information submitted. If you falsify any information on this form (i.e. false telephone numbers, legal names or etc), that we will instantly ban you from this website and having us help you establish both your Church/Ministry and its subsequent Corporation Sole. For those qualified Christian leaders, we look forward to serving you with complete excellence!**”

Each individual that applies for our Church ministry support also agrees to our Church Doctrinal Laws, Church Terms of Use and Church Privacy Policy Agreement (which is located on our Church webpage here: <http://www.churchfreedom.org/terms-of-use/>) which says,

“Church Doctrinal Laws, Church Terms of Use and Church Privacy Policy Agreement

Welcome to The Empowerment Center Church and ChurchFreedom.org's Doctrinal Laws and Church Terms of Use and Privacy Policy Agreement!

Thanks for using our Church ministry support services (“Support Services”). The Ministry Support Services here are freely provided by The Empowerment Center Church and ChurchFreedom.org. Regular Church services are held weekly online at www.SoundCloud.com/ChurchFreedom, <https://www.youtube.com/user/empowermentcenter1> and <https://plus.google.com/+JoshuaKennyGreenwood/>

By reading or using our website and or using any free ministry support services provided, you are accepting and agreeing to these terms, including our Church Establishment Affidavit's doctrines (which is located here: <http://www.churchfreedom.org/wp-content/uploads/2015/07/Church-Establishment-Affidavit-for-The-Empowerment-Center-Church.pdf>) and our Church privacy policy (located at <http://www.ChurchFreedom.org/privacy>). You understand and accept that these terms are lawful, legal and binding upon you, in any court, anywhere in The United States of America, without protest or objection or that of those who represent you. Please read them carefully.

Our Ministry Support Services are very diverse, so sometimes additional terms or requirements (including age requirements) may apply. Additional terms will be available with the relevant Services, and those additional terms become part of your agreement with us if you use those Services. You must be 18 years or older to use this website.

I. USING OUR CHURCH MINISTRY SERVICES

1
2 *You must follow any policies made available to you within the Services.*

3 *Don't misuse our Ministry Services. For example, don't interfere with our Services or try to*
4 *access them using a method other than the interface and the instructions that we provide. You*
5 *may use our Services only as permitted by law. We may suspend or stop providing our Services*
6 *to you if you do not comply with our terms or policies or if we are investigating suspected*
7 *misconduct.*

8 *Using our Ministry Services does not give you ownership of any intellectual property rights in*
9 *our Services or the content you access. You may not use content from our Services unless you*
10 *obtain permission from its owner or are otherwise permitted by law. These terms do not grant*
11 *you the right to use any branding or logos used in our Services. Don't remove, obscure, or alter*
12 *any legal notices displayed in or along with our Services.*

13
14 *You unconditionally understand and unconditionally agree that by simply reading and or*
15 *viewing this website and or accessing our website materials and or printing materials from this*
16 *website that you hereby unconditionally understand and unconditionally agree that our TERMS*
17 *OF USE AGREEMENT and its subsequent provisions, policies, permissions and clauses are*
18 *true, correct, legal, lawful and binding upon you, in any court, anywhere in The United States of*
19 *America, without protest or objection or that of those who represent you.*

20 *In order to use this website, our educational Church materials and support, you unconditionally*
21 *agree and fully understand and accept the following terms of use agreement, policies and*
22 *indemnifications:*

- 23
24 *1. That you are a born again or practicing Christian, believing in the existence and*
25 *teaching of Jesus Christ.*
26
27 *2. That you are a man or woman of great integrity and that you're household is in Godly*
28 *order as it plainly described in the New Testament book of 1 Timothy 3:1-13 which*

1 states, "Here is a trustworthy saying: Whoever aspires to be an overseer desires a noble
 2 task. Now the overseer is to be above reproach, faithful to his wife, temperate, self-
 3 controlled, respectable, hospitable, able to teach, not given to drunkenness, not violent
 4 but gentle, not quarrelsome, not a lover of money. He must manage his own family well
 5 and see that his children obey him, and he must do so in a manner worthy of full respect.
 6 (If anyone does not know how to manage his own family, how can he take care of God's
 7 church?) He must not be a recent convert, or he may become conceited and fall under the
 8 same judgment as the devil. He must also have a good reputation with outsiders, so that
 9 he will not fall into disgrace and into the devil's trap. In the same way, deacons are to be
 10 worthy of respect, sincere, not indulging in much wine, and not pursuing dishonest gain.
 11 They must keep hold of the deep truths of the faith with a clear conscience. They must
 12 first be tested; and then if there is nothing against them, let them serve as deacons. In the
 13 same way, the women are to be worthy of respect, not malicious talkers but temperate
 14 and trustworthy in everything. A deacon must be faithful to his wife and must manage his
 15 children and his household well. Those who have served well gain an excellent standing
 16 and great assurance in their faith in Christ Jesus."

- 17 3. You understand and unconditionally agree that your Corporation Sole is required to have
 18 BOTH a Successor and Secretary. Now, the role of the Corporate Sole's Successor is
 19 VERY IMPORTANT for several reasons. Mainly, if the primary 'Overseer' of the
 20 Corporation Sole either dies or resigns, then ALL Bank Accounts, Stocks/Bonds, Trusts,
 21 Agreements, Land Holdings, Titles, Responsibilities and EVERYTHING immediately
 22 transfer to the Successor. For all intents and purposes, the Title and Role of
 23 'Overseer/Bishop' are instantly transferred to the Successor in either of these instances.
 24 This is a vital position and one that is typically filled by a spouse or someone within the
 25 Church that is rightfully next in line of succession in inheriting the Title of Office in
 26 which you are creating. Likewise, the Corporation Sole's Secretary are responsible for
 27 the efficient administration of the incorporation, particularly with regard to ensuring
 28 compliance with statutory and regulatory requirements and for ensuring that decisions
 by you as the sole director are implemented. You hereby agree to have your

1 Church/ministry has a person or person(s) actively willing to serve in these roles. You
2 completely understand and unconditionally agree that this person or person(s) cannot
3 also be listed as an additional Church member witness. IMPORTANT NOTE: The
4 Successor and Secretary of your Corporation Sole can be either the same person or a
5 person the Church elects to fulfill this role. You agree that in addition to having a person
6 or person(s) willing to serve as the Successor or Secretary for your Corporation Sole,
7 that you also have two additional person(s) that are willing to sign your Church Affidavit
8 listed as, "Church Members".

- 9 4. You agree to have a name picked out as the name of your proposed Church. (Example:
10 Our Church is called, "The Empowerment Center Church").
- 11
- 12 5. You unconditionally agree that upon request (which may or may not be requested at our
13 discretion), that you have a vision statement prepared for your Church and or letter of
14 recommendation from your Current Pastor releasing you into ministry.
- 15
- 16 6. That You Completely Understand that By Signing The, "Church Establishment" Affidavit,
17 That You are Simultaneously and Lawfully, Declaring the creation of a bona fide
18 Christian Church, Becoming an Ordained Pastor/Teacher and That the Title of the
19 "Office" in the Corporate Sole is Going to be That of an Overseer/Bishop. You also
20 understand and agree that the Church Establishment Affidavit must be approved, signed
21 and notarized by at least 2-3 current Church member witnesses.
- 22
- 23 7. You UNDERSTAND and unconditionally agree that upon approval of your Churches
24 Corporation Sole application that our Corporate Sole, **"The Empowerment Center
25 Church Overseer aka CorporationSole.org and ChurchFreedom.org"** gives you the
26 option to freely act as your Montana Based Domiciled "Registered Agent". You also
27 understand and unconditionally agree that we reserve the right to suspend our registered
28 agent status with your Churches Corporation Sole at any time and for any reason and at
our sole discretion.

- 1
2 8. *You understand and unconditionally agree that the Corporation Sole cannot and should*
3 *not be used simply for the purpose of tax avoidance or as mere shelter for assets from*
4 *any governmental agency or legitimate creditor. You also unconditionally agree that if*
5 *we feel for any reason that you are using the Corporation Sole for its unintended*
6 *purpose, that we reserve the right to suspend all support for your Corporation Sole and*
7 *will limit your website access and will promptly resign as your Oregon or Montana based*
8 *registered agent.*
- 9
10 9. *You understand and unconditionally agree and intend to follow all laws of the state with*
11 *which you are compelled to comply with.*
- 12
13 10. *You FULLY UNDERSTAND that as an unincorporated Church/Ministry that you are*
14 *already entitled to "Tax Exempt" advantages if managed correctly and in accordance*
15 *with law and referenced codes mentioned in this educational material. An example of a*
16 *Church/Ministry Tax Exemption in Federal Law is 26 USC 508(c)(1)(a).*
- 17
18 11. *You understand that a Church organized under the Federal Law of 26 USC*
19 *508(c)(1)(a) may result in fewer regulatory issues and greater freedom of expression,*
20 *thus allowing the Church to have a more direct relationship with God, vs being a state*
21 *licensed and regulated church? You agree we were not led to believe other benefits*
22 *apply.*
- 23
24 12. *You understand and agree that pursuant to 26 USC 508(c)(1)(a), that Churches, their*
25 *integrated auxiliaries, and conventions and associations of Churches are*
26 *MANDATORILY exempted from taxation and have absolutely no conditions or*
27 *stipulations for the privilege of tax exemption? And that any Church properly established*
28 *under 26 USC 508(c)(1)(a) shall NOT be considered a 501c3?*

1 13. You understand and unconditionally agree that pursuant to 26 USC § 6033(3)(A)(1-3),
2 that Churches, their integrated auxiliaries, and conventions, associations of Churches
3 and the exclusively religious activities of any religious order are MANDATORILY
4 exempted from filing annual information returns to the IRS.

5
6 14. You understand and unconditionally agree that we do not offer Corporate Sole's "for
7 sale", and that we freely help Churches at NO COST (though donations are encouraged)
8 for teaching and instructing these methods and only after full acceptance of these terms,
9 we may in fact become your Oregon or Montana based domiciled Registered Agent.
10 Although there may be certain tax asset protection advantages to your Church, you
11 unconditionally agree the THE EMPOWERMENT CENTER CHURCH, it's subsequent
12 Corporate Sole, "THE EMPOWERMENT CENTER CHURCH OVERSEER",
13 ChurchFreedom.org, CorporationSole.org AND OR JOSHUA KENNY-GREENWOOD
14 neither sells corporation sole's nor provides any 'for-profit' services to help anyone for
15 the mere purposes to avoid lawfully due taxes or to unlawfully hide assets. Any donations
16 given to the The Empowerment Center Church and it's subsequent Corporation Sole, The
17 Empowerment Center Overseer and Successors, a Corporation Sole are religious item
18 donations given in the form of a sacred tithe and offering and are not considered income
19 generated by The Empowerment Center Church.

20 15. You completely understand that the mis-use or mis-application of the Corporation Sole
21 for your ministry may have serious legal or tax implications, just as it would if you had
22 obtained a conventional 501c3 corporation and mismanaged it's planning and use.

23 16. You understand and unconditionally agree that even though a corporation sole is an
24 incorporated financial assets holding office established for managing the Churches
25 assets (and require less regulatory involvement), that it still requires lawful, fiduciary
26 control, and spiritually responsible management.
27
28

1 17. That you have reviewed references U.S. codes and IRS codes, and IRS web site links, on
2 matters such as 501c3, 508, 6033 and or the IRS form 1023. You unconditionally agree
3 that you have a competent understanding of these various laws or topics.

4
5 18. You understand and unconditionally agree that THE EMPOWERMENT CENTER
6 CHURCH, JOSHUA KENNY-GREENWOOD, THE EMPOWERMENT CENTER
7 CHURCH OVERSEER, THE EMPOWERMENT CENTER OVERSEER AND
8 SUCCESSORS, A CORPORATION SOLE, CORPORATIONSOLE.ORG,
9 CHURCHFREEDOM.ORG, EMPOWERTHESAINTS.ORG or it's affiliate partners, or
10 service providers advised me to seek my own legal and tax accounting advice, and did
11 not dissuade me nor coerced me from doing so. Further, you declare that THE
12 EMPOWERMENT CENTER CHURCH, JOSHUA KENNY-GREENWOOD, THE
13 EMPOWERMENT CENTER CHURCH OVERSEER, THE EMPOWERMENT CENTER
14 OVERSEER AND SUCCESSORS, A CORPORATION SOLE,
15 CORPORATIONSOLE.ORG, EMPOWERTHESAINTS.ORG, CHURCHFREEDOM.ORG
16 or its affiliate partners, or service providers did not provide me with legal or tax advice.

17 19. You unconditionally agree to hold THE EMPOWERMENT CENTER CHURCH, it's
18 subsequent Corporate Sole, "THE EMPOWERMENT CENTER CHURCH OVERSEER",
19 Corporationsole.org, CHURCHFREEDOM.ORG, THE EMPOWERMENT CENTER
20 OVERSEER AND SUCCESSORS, A CORPORATION SOLE AND OR JOSHUA KENNY-
21 GREENWOOD completely whole harmless, including our affiliate partners, teachers,
22 ministers and contractors for any reason whatsoever and for any tax or regulatory
23 matters resulting from the use of the corporation sole plan as taught.

24 20. You fully understand and unconditionally agree to follow any and all instructions given
25 to you by THE EMPOWERMENT CENTER CHURCH, it's subsequent Corporate Sole,
26 "THE EMPOWERMENT CENTER CHURCH OVERSEER", THE EMPOWERMENT
27 CENTER OVERSEER AND SUCCESSORS, A CORPORATION SOLE,
28 Corporationsole.org, CHURCHFREEDOM.ORG AND OR JOSHUA KENNY-

1 *GREENWOOD related to any and all aspects of instructing you to properly establishing*
2 *your Church and or Corporation Sole.*

3
4 21. *You fully understand and unconditionally agree that if any fraud has been taken on your*
5 *part to deceive us into believing that you're wanting to start a bona fide Church and it's*
6 *subsequent Corporation Sole and after we've agreed to act as your registered agent, that*
7 *we find out on a future date that any fraud or deception on your part that leads us to*
8 *believe that you're not using either your Church nor its subsequent Corporation Sole for*
9 *its intended purposes, that our Corporation Sole reserves the right to resign as your*
10 *Oregon or Montana based registered agent at any time.*

11 22. *You unconditionally agree and understand that creating a Church and it's subsequent*
12 *Corporation Sole bears many great responsibilities. Regarding the topic of the sacred*
13 *institution of Marriage (as defined in Genesis 2:24), you agree that the foundational*
14 *principle of Marriage is solely between a Man and a Women and you Agree to NEVER*
15 *officiate, endorse or advocate State sanctioned Homosexual Marriage.*

16
17 23. *You unconditionally agree that pursuant to 28 USC § 1746, that you certify UNDER*
18 *PENALTY OF PERJURY that all the foregoing information and statement(s) made by*
19 *you on this website and using its forms are true to the best of your knowledge. Also, upon*
20 *submitting a Corporation Sole Application and pursuant to 15 USC § 7001, we ask that*
21 *you additionally understand and agree to provide a digital signature attesting to these*
22 *facts and statements. This digital signature will be an additional confirmation of you*
23 *accepting these terms of use agreement.*

24 24. *You unconditionally agree that there are no refunds for any religious item donations*
25 *(tithes and offerings) freely given to The Empowerment Center Church,*
26 *Churchfreedom.org, CorporationSole.org, The Empowerment Center Church Overseer*
27 *or The Empowerment Center Overseer and Successors, a Corporation Sole and that no*
28 *refunds for any donations given to us will be issued for any reason.*

25. You unconditionally agree to waive any right to dispute or chargeback any donation given to The Empowerment Center Church, CorporationSole.org, ChurchFreedom.org, The Empowerment Center Church Overseer or The Empowerment Center Overseer and Successors, a Corporation Sole. You agree that in the event that you violate this agreement that you will immediately be billed and agree to pay us a \$5,000.00 USD chargeback/dispute processing fee for merchant account fees, legal fees and potential court costs.

26. In the event that you have submitted a Corporation Sole application to us and sent us a donation only to realize that we will not support your religious organization or Corporation Sole because your ministry is not Christian or Christ centered, then you have 24 hours from the date of your application being submitted to request a return of your donated amount. You hereby agree that after 24 hours from the date and time of your original application submission, if we do not receive a support request from you requesting a return of your donation (this support request needs to be sent via <http://www.churchfreedom.org/support>), then you unconditionally agree to waive all rights to a return request for your donation given to us. Under these circumstances, you also unconditionally agree to waive any right to dispute or chargeback any donation given to The Empowerment Center Church, CorporationSole.org, ChurchFreedom.org or The Empowerment Center Church Overseer and The Empowerment Center Overseer and Successors, a Corporation Sole. You agree that in the event that you violate this agreement that you will immediately be billed and agree to pay us a \$5,000.00 USD chargeback/dispute processing fee for merchant account fees, legal fees and court costs.

27. You unconditionally understand and unconditionally agree to waive any and all rights to sue THE EMPOWERMENT CENTER, THE EMPOWERMENT CENTER CHURCH it's subsequent Corporate Sole, "THE EMPOWERMENT CENTER OVERSEER AND SUCCESSORS, A CORPORATION SOLE", "THE EMPOWERMENT CENTER CHURCH OVERSEER", CORPORATIONSOLE.ORG, CHURCHFREEDOM.ORG AND

1 *OR JOSHUA KENNY-GREENWOOD for any reason whatsoever and hold it's associated*
2 *parties harmless and not bear witness against them or us in any court or jurisdiction in*
3 *these The United States of America FOR ANY REASON WHATSOEVER and or including*
4 *but not limited to you having any issues resulting from use, misuse and management of*
5 *this ministry plan, including matters involving governmental, civil, or criminal matters*
6 *relating to use of the corporation sole.*

7
8 *28. You unconditionally agree that this Terms of Use Agreement can be amended and*
9 *changed from time to time at the sole discretion of The Empowerment Center Church*
10 *Overseer (which owns ChurchFreedom.org) and you unconditionally agree to any and*
11 *all changes we make in the future to these terms of use agreement will be considered*
12 *binding upon you even if you have previously agreed to these terms at an earlier date and*
13 *time.*

14 *29. You unconditionally agree that the jurisdiction and enforcement of ALL of the terms and*
15 *sections of these terms of use agreement is acceptable and enforceable in ANY State,*
16 *Country, Court or jurisdiction where either common law or civil law is present. This*
17 *includes foreign nations outside of the United States territorial boundaries. You agree*
18 *that no matter what country you live in or reside, that you agree to our terms of use and*
19 *that we can enforce whatever penalties associated with the violation of these terms in*
20 *your local court or ruling authorities jurisdiction.*

21 *30. You unconditionally agree that ANY religious item donation(s) given to*
22 *CHURCHFREEDOM.ORG or CORPORATIONSOLE.org by you or anyone may be*
23 *appropriated at the sole discretion of The Empowerment Center Overseer and*
24 *Successors, a Corporation Sole and The Empowerment Center Church Overseer to any*
25 *financial need our ministry has at any given time regardless if you donated toward a*
26 *specific mission we manage here at ChurchFreedom.org and The Empowerment Center*
27 *Church.*
28

31. *There is an argument to be made that the lawful creation of a Church lawfully recognized under the law of 26 USC 508(c)(1)(a) through the use of a private Church Establishment Affidavit and then isolating an incorporated office within the Church (which acts as the Corporation Sole), thereby, freeing the Church itself (not the Churches subsequent Corporation Sole), to become lawfully immune to 501c3 political restrictions and Gender Law requirements and allowing the Church the ability to lobby congress, distribute propaganda, or urge the Church to vote for or against any particular candidate running for political office. You understand and agree that this argument has not been tested in court, nor to our knowledge has any Church seeking the ministry support of ChurchFreedom.org been approached by a Government Agency to challenge this argument any court. Any Church(s) or Individual(s) reading or using this site, or using our various ministry resources, should always seek professional advice before making any decision to organize their Church or Ministry through The Empowerment Center Church Overseer or ChurchFreedom.org.*

32. *All of our ministry support services are free and no cost to those Churches that are approved during our application process here: <http://www.churchfreedom.org/apply/>. If your Church has elected not to mutually edify us through any free-will financial donation, yet we still agree to grant you full access to our website, materials, support and agree to legally represent your Churches Corporation Sole here in the state in which we reside, then you agree to come underneath the Spiritual governing authority of Joshua Kenny-Greenwood as Senior Pastor of The Empowerment Center Church to receive spiritual instruction(s) from him during your time in having a covenant partnership with our Church and use of our ministry support services. Failure on your part as Pastor or the part of your Church to come underneath of this spiritual covering can result in termination of our relationship and rescission of our registered agent status with your Churches Corporation Sole in the state we reside.*

II. PERMISSION

1 You unconditionally agree that our E-book, "The Corporation Sole – FREEING America's
 2 Pulpits and ENDING the Restrictive 501c3 Laws for Churches" or parts thereof may not be
 3 reproduced in any form, stored in a retrieval system, or transmitted in any form by any means –
 4 electronic, mechanical, photocopy, recording, or otherwise – without prior written permission by
 5 the author, except as provided by United States of America copyright law.

6 **III. NON-DISPARAGEMENT CLAUSE**

8 In an effort to ensure fair and honest public feedback, and to prevent the publishing of libelous
 9 content in any form, you unconditionally agree that your acceptance and use of this website
 10 prohibits you from taking any action that negatively impacts CorporationSole.org,
 11 ChurchFreedom.org, The Empowerment Center, The Empowerment Center Church, Joshua
 12 Kenny-Greenwood, The Empowerment Center Church Overseer, The Empowerment Center
 13 Overseer and Successors, a Corporation Sole, its reputation, products, services, management or
 14 employees. Should you violate this clause, as determined by The Empowerment Center Church
 15 Overseer in its sole discretion, you will be provided a seventy-two (72) hour opportunity to
 16 retract the content in question. If the content remains, in whole or in part, you will immediately
 17 be billed \$5,000.00 USD for legal fees and court costs until such complete costs are determined
 18 in litigation. Should these charges remain unpaid for 30 calendar days from the billing date,
 19 your unpaid invoice will be forwarded to our third party collection firm and will be reported to
 20 consumer credit reporting agencies until paid.

21 **IV. PERSONAL INCOME DISCLOSURE TERMINATION CLAUSE**

23 You unconditionally understand and unconditionally agree that we strictly forbid ANY donor(s)
 24 or individual tax-payer(s) from disclosing ANY information related to their personal finances,
 25 income or assets to us. Any disclosure of your personal income, personal debts, personal
 26 investments or even anything financially related that would imply that you are receiving any
 27 financial windfall and would use such assets or income for "ministry" or "Church Purposes" will
 28 result in an instantaneous termination of ALL Church creation and Corporation Sole support.

Furthermore, you will be barred from accessing our Church association covenant partners password protected area of our website. This also includes you using words like, "I" when referencing a financial scenario. We will assume that when you use the word, "I" in a sentence related to finances, that you are implying that you are discussing your personal income situation and would thus violate this provision. If you need tax or accounting advice, you need to speak with a professionally licensed Tax Attorney or Certified Public Accountant. Even a simple disclosure of your personal financial situation is enough for us to immediately cease and terminate all support for you. So please, **DO NOT LET US KNOW ABSOLUTELY ANYTHING REGARDING YOUR PERSONAL FINANCES.** Church related or ministry questions are acceptable and we will do whatever we can to support you through our ministry to find a solution for your Churches and Corporation Sole's needs. You also agree that if you have been found guilty of violating this Personal Income Disclosure Termination Clause, that NO REFUNDS on prior donations will be given back to you and that you have waived all rights to dispute or chargeback those prior donations with your credit card or banking company.

V. PRIVACY POLICY

We take privacy and confidentiality of your information VERY SERIOUSLY. We will never sell, rent or share your personal information with a 3rd party, especially your email addresses and phone numbers without your express permission. Never ever!

Also, as of May 2, 2014 upon the command of the Lord's Holy Spirit, ALL email correspondence, written correspondence, donation requests, website user profiles, digitally submitted applications and support related inquiries will be routinely deleted and completely purged from both our website, local server host and Church held facilities to ensure that the integrity of our Church members and users privacy remains completely intact. Even data located on local computers and servers used by The Empowerment Center Church will be routinely deleted and purged to make sure with absolute certainty that our Church members and users data remains completely confidential. No local or cloud based backups for these type of email and support related correspondence(s) will be made.

1 *Privacy Policy Published on: May 2, 2014 @ 22:35 on the Church Webpage of*
2 *www.churchfreedom.org/privacy*

3 **---END OF Church Doctrinal Laws, Church Terms of Use and Church Privacy Policy**
4 **Agreement---**

5 Each Church application also provides a digital signature through our application process here
6 (located at the Church webpage of www.churchfreedom.org/apply) which says, ***"Pursuant to 28***
7 ***USC § 1746, I certify UNDER THE PENALTIES OF PERJURY that all the foregoing***
8 ***information and statement(s) submitted through this application form are accurate and true.***

9 ***Also, pursuant to 15 USC § 7001, I additionally understand and agree to provide a digital***
10 ***signature below attesting to these facts and statements"*** The Church applicant(s) have no option
11 other than to agree to this prior to submitting their application of ministry support. This process
12 has been available through our Church website www.ChurchFreedom.org prior to the beginning
13 of the IRS's official investigation and letter we received on February 17, 2016.

14
15 Each of these important facts and each letter we have sent to the Government where we have
16 claimed to be a Church has been flatly ignored by the State. Even the fact that each Church and
17 subsequent religious Corporation Sole that our Corporation Sole represents as a registered agent
18 for that is filed here in Montana, the Secretary of State of Montana keeps a record in each file of
19 each Corporation Sole's Church Establishment Affidavit. Here in Montana, they keep a record of
20 these affidavits on file and are necessary for their review prior to the Secretary of State for
21 Montana to fully approve each Churches Corporation Sole – these Church Establishment
22 Affidavits are signed under the penalties of perjury and an example of one is our own affidavit
23 which we have made publically available on our Church webpage of
24 [http://www.churchfreedom.org/wp-content/uploads/2015/07/Church-Establishment-Affidavit-](http://www.churchfreedom.org/wp-content/uploads/2015/07/Church-Establishment-Affidavit-for-The-Empowerment-Center-Church.pdf)
25 [for-The-Empowerment-Center-Church.pdf](http://www.churchfreedom.org/wp-content/uploads/2015/07/Church-Establishment-Affidavit-for-The-Empowerment-Center-Church.pdf) (*which was published and made available online July*
26 *15, 2015 – which again, was published prior to the date of any official IRS investigation*). A
27 copy of The Empowerment Center Churches, 'Church Establishment Affidavit' has also been
28 included in my defense.

1 In violation of the IRS' own protocol, there has also been no official Church tax inquiry brought
2 against either The Empowerment Center Church or it's subsequent Corporation Sole's. When
3 attempting to audit any Church, the IRS has a formal protocol to follow (*which is described on*
4 *their own website page here: [https://www.irs.gov/charities-non-profits/churches-religious-](https://www.irs.gov/charities-non-profits/churches-religious-organizations/church-audit-process)*
5 *organizations/church-audit-process*). Even after notifying the IRS of their error and informing
6 them that we are a bona fide Church, none of their own standard procedures for an official
7 Church audit have been followed.

8 Instead, it was only after our Church was outspoken and published sermons critical of the former
9 Obama administration's acceptance and endorsement of same sex marriage (*which our Church*
10 *has MANY examples of evidence of sermons published prior to receiving any IRS investigation*
11 *notice*) was I personally sent an official request by the IRS to hand over ALL documents related
12 to the work of our Church and its subsequent Corporation Sole. This requested information from
13 the IRS includes Church members that have given holy tithes and offerings to The
14 Empowerment Center Church on behalf of the Lord. This is especially troubling after the IRS
15 had vowed in 2014 through a lawsuit brought against them by the Freedom From Religion
16 Foundation to audit all outspoken Churches (*see the attached news article from The Alliance*
17 *Defending Freedom titled, "Atheist Lawsuit Results in IRS Promise to Audit Churches" which*
18 *can also be viewed online by following this link: [http://blogs.christianpost.com/liberty/atheist-](http://blogs.christianpost.com/liberty/atheist-lawsuit-results-in-irs-promise-to-audit-churches-22695/#more)*
19 *lawsuit-results-in-irs-promise-to-audit-churches-22695/#more*)

20 ARGUMENT

21 For the IRS to make such a public vow to audit outspoken Christian Churches and to carry it out
22 against our Church, The Empowerment Center and it's religious Corporation Sole, by
23 misrepresenting the facts and circumstances of their case presented to this court, represents a
24 gross level of "bad faith" and the "improper purpose" of attempting to petition this court to
25 obtain the enforcement of their summons. This Church views this as an unprecedented attack and
26 gross violation of the understanding of the Separation of Church and State against both our
27 Church as well as our nations Churches. If I were to comply, it would set an unprecedented legal
28 precedence in common law for the Federal Government to target for audit any outspoken Church

here in America by simply conjuring up false and misleading statements against a Senior Pastor and then forcing through audit of the individual Pastor all of the Churches record(s) (such as the IRS is requesting from me in regards to our Church). On our Church website, I published a page on January 20, 2014, titled, "Corporation Sole – Setting the Record Straight" (which is available to this Court by going to the Church webpage of: <http://www.churchfreedom.org/corporation-sole-setting-the-record-straight/>) in which I write,

"Question: Have unsavory individuals used the Corporation Sole as a tax shelter in the past?

Answer: Yes

Question: Have unsavory individuals used the 501c3 non-profit as a tax shelter in the past?

Answer: Yes

This does not mean that the religious Corporation Sole or the 501c3 non-profit is not a legitimate vehicle for Churches to organize their finances. It just means that they are designed for legitimate bona fide churches and non-profits to be used as they are intended... not as tax shelters."

In my case, the IRS has insisted to the Court that the lawfully recognized religious Corporation Sole, simply spoken of on its own merit or even me ministering about it, constitutes in their opinion, promoting a known 'tax shelter and tax scam'. This is an attempt by the IRS to defraud the religious Corporation Sole as a lawfully recognized and constitutionally protected religious entity. **Black's Law Dictionary 9th Edition defines a Corporation Sole as, "Corporation Sole: A series of successive persons holding an office; a continuous legal personality that is attributed to successive holders of certain monarchical or ecclesiastical positions, such as kings, bishops, rectors, vicars, and the like. This continuous personality is viewed, by legal fiction, as having the qualities of a corporation."** It is not defined as a tax shelter and should be considered prejudicial in any instance to refer to it as a tax shelter or tax scheme in such a derogatory manner in which both the IRS and Department of Justice have done in my case to this Court. Even though the Corporation Sole was established by the Christian Church in 353 A.D., does this

1 mean that any Church that has a bona fide religious Corporation Sole here in America also has a
2 tax shelter and can be audited in this manner?

3
4 The IRS, has acted in bad faith by omitting highly important fact(s) and evidence from this Court
5 by deliberately misleading this court by not informing it of my prior correspondence with the
6 IRS where I assert our Churches status and Constitutionally protected rights to them. Instead,
7 they have completely left that information out of their testimonies and instead use language and
8 words in a prejudicial and misleading manner that otherwise, if the court had known the true
9 facts prior to receiving the Petition to enforce the summons, would have likely altered the
10 outcome of events from the beginning of this process to petition the court to order the
11 enforcement of the summons against me.

12 What the IRS has done in my situation is also unique. Instead of following their own Church tax
13 Inquiry audit procedures, they have instead opted to come directly after me, Joshua Kenny-
14 Greenwood, as the Senior Pastor here at the Empowerment Center Church in order to gain access
15 to our Churches sacred article(s), holy paper(s), holy effect(s) and holy relic(s). In foregoing
16 their own rules and procedures for a Church tax inquiry, they have perverted the course of justice
17 in this entire matter. Though we have been officially investigated for nearly a year and a half, no
18 department of justice recommendations have been made for a grand jury indictment and no
19 formal charges have been filed and no warrants have been issued...just continued political
20 harassment of our Church and their request for all of our sacred documents.

21 This case represents a true constitutional crisis. Through this court's order, 'The State' has now
22 put me, Joshua Kenny-Greenwood, the Senior Pastor representing, The Empowerment Center
23 Church, in the impossible position of attempting to defend my own as well as our Churches'
24 righteous integrity through the biased Judicial Branch of Government, which on June 27th, 2015,
25 violated the separation of Church and State when it ruled through the United States Supreme
26 Court in favor of redefining the very concept of marriage to lawfully accept homosexual
27 marriage. It says in 1st Corinthians 13:6 that, "*Love does not delight in evil but rejoices with the*
28 *truth*". True justice is based on love and truth. Yet, the ruling through the Judicial Branch of the

Government (by the original leading of the Executive Branch and former Obama Administration) is in complete opposition to the truth and this Churches established religious beliefs as well as the Christian religion as a whole. For the very author that wrote that love delights in the truth, also wrote in 1st Corinthians 6:9 which says, "*Or do you not know that wrongdoers will not inherit the kingdom of God? Do not be deceived: Neither the sexually immoral nor idolaters nor adulterers nor men who have sex with men*". If the United States Judiciary has lost it's understanding of love and truth, unless it repents to the Lord Jesus Christ and turns from this wickedness, what hope does any Church have in defending its righteous integrity? For the very meaning of the pursuit of justice has become perverted in this country. Only after our Churches outspoken criticism of the Government was our Church and it's legally recognized religious Corporation Sole officially targeted by Federal Officials for audit in this manner. The Church also has both legitimate and significant concerns related to this entire matter as there is no difference between the State requesting to audit sermons from outspoken Pastors speaking in opposition to gay gender rights or same sex marriage like we have seen attempted in various states like Huston Texas, Iowa or Idaho...and the State in this instance, at the behest of the IRS, requesting all of our Churches Holy private articles, papers and effects through this process brought forth by the Federal Government here in Montana. Information that they are requesting includes holy sermons that have been recorded and uploaded to website(s) our Churches religious Corporation Sole, "The Empowerment Center Overseer" owns (such as www.ChurchFreedom.org). They are in effect, asking to audit our very own Church sermons (which is constitutionally protected material – through the separation of Church and State). *See attached evidence to back the claims of Church persecution in Huston Texas, Iowa and Idaho.*

Here is the link to go for evidence of Churches and Pastors in Huston, Texas being harassed (Article is titled, "*Houston's Pastors Outraged After City Subpoenas Sermons Over Transgender Bill*"): <http://time.com/3514166/houston-pastors-sermons-subpoenaed/>

Here is the link to go for evidence of Churches and Pastors in Iowa being harassed (article is titled, "*GOVERNMENT CLAIMS POWER TO CONTROL CONTENT OF SERMONS*"):
<http://www.wnd.com/2016/07/government-claims-power-to-control-content-of-sermons/>

1
2 Here is the link to go for evidence of Churches and Pastors in Idaho being harassed (article is
3 titled, "*Idaho city's ordinance tells pastors to marry gays or go to jail*"):

4 [https://www.washingtontimes.com/news/2014/oct/20/idaho-citys-ordinance-tells-pastors-to-](https://www.washingtontimes.com/news/2014/oct/20/idaho-citys-ordinance-tells-pastors-to-marry-gays/)
5 [marry-gays-/](https://www.washingtontimes.com/news/2014/oct/20/idaho-citys-ordinance-tells-pastors-to-marry-gays/)

6
7 This is in addition to new documents published by Judicial Watch (on their webpage of:
8 [https://www.judicialwatch.org/press-room/press-releases/judicial-watch-new-irs-documents-](https://www.judicialwatch.org/press-room/press-releases/judicial-watch-new-irs-documents-used-donor-lists-to-target-audits/)
9 [used-donor-lists-to-target-audits/](https://www.judicialwatch.org/press-room/press-releases/judicial-watch-new-irs-documents-used-donor-lists-to-target-audits/)) that show the IRS uses donor lists (*such as a list of tithing*
10 *members of our Church which the IRS seeks to obtain from us*) in order to target audits. This is
11 VERY IMPORTANT due to the fact that the IRS has admitted in their affidavit (item #16 on
12 page 6 of Document 1) to the District Court to obtaining from 'other sources', our Churches,
13 'bank records and PayPal account records' for "The Empowerment Center". These records
14 belong to the Church. Our Church views this as both unconstitutional and highly concerning
15 considering that no affidavits of injured party have been filed nor official warrants been issued
16 against either me nor The Empowerment Center Church (*see the 1st Amendment to the*
17 *Constitution which says, "Congress shall make no law respecting an establishment of religion,*
18 *or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or*
19 *the right of the people peaceably to assemble, and to petition the Government for a redress of*
20 *grievances."*, *the 4th Amendment of the Constitution which says, "The right of the people to be*
21 *secure in their persons, houses, papers, and effects, against unreasonable searches and seizures,*
22 *shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath*
23 *or affirmation, and particularly describing the place to be searched, and the persons or things to*
24 *be seized."*, *The 5th Amendment of the Constitution which says, "No person shall be held to*
25 *answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a*
26 *Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual*
27 *service in time of War or public danger; nor shall any person be subject for the same offence to*
28 *be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a*
witness against himself, nor be deprived of life, liberty, or property, without due process of law;
nor shall private property be taken for public use, without just compensation.", as well as

1 *Sherar v. Cullen*, 481 F.945. which says, “A crime cannot exist where there is no injured
 2 party”). Our Church has the reasonable suspicion and belief that the IRS has obtained these
 3 records unconstitutionally and illegally. This belief is based on news articles such as but not
 4 limited too, reporters Jennifer Granick and Christopher Jon Sprigman, contributing reporters for
 5 Forbes, that wrote the bombshell article, “NSA, DEA, IRS Lie About Fact That Americans Are
 6 Routinely Spied On By Our Government: Time For A Special Prosecutor” (which this court can
 7 view by going to the following link of:

8 [https://www.forbes.com/sites/jennifergranick/2013/08/14/nsa-dea-irs-lie-about-fact-that-](https://www.forbes.com/sites/jennifergranick/2013/08/14/nsa-dea-irs-lie-about-fact-that-americans-are-routinely-spied-on-by-our-government-time-for-a-special-prosecutor-2/#450c66e29e8c)
 9 [americans-are-routinely-spied-on-by-our-government-time-for-a-special-prosecutor-](https://www.forbes.com/sites/jennifergranick/2013/08/14/nsa-dea-irs-lie-about-fact-that-americans-are-routinely-spied-on-by-our-government-time-for-a-special-prosecutor-2/#450c66e29e8c)

10 2/#450c66e29e8c) which I have included in my defense. Our belief is also based on the fact that
 11 Agent Young has made false and misleading statements to this court by not disclosing the nature
 12 and scope of this IRS investigation in relationship to our Church by not informing this court of
 13 the facts presented to the IRS through our letters and in person testimony, which Agent Young
 14 describes (on page 1 and 2 of Document 2) my very important testimony which has been given
 15 on our August 1st, 2017 meeting as, “Joshua Kenny-Greenwood appeared at a meeting with the
 16 IRS on August 1, 2017, as required by the summons, but he failed to produce any documents or
 17 give meaningful testimony” then proceeds to manipulate and distort the facts by calling Church
 18 sermons and Church gatherings, “seminars” and Church members and fellow Churches we help
 19 “clients”. This belief is also relevant as Reuters news service discovered in a manual for IRS
 20 agents prepared by the Justice Department, with instructions that if they commenced a criminal
 21 tax fraud investigation based on raw data given to them by the NSA they were not to reveal that
 22 it came from the NSA even if they had to be deceptive. In other words, when the IRS is
 23 prosecuting someone, ‘don’t tell the federal prosecutor that this came from the NSA, lie if
 24 necessary’. Now when federal agents lie to other federal agents or when federal agents lie to
 25 federal prosecutors they commit a felony and they’ve potentially corrupted the prosecution
 26 because the confrontation clause in the Constitution guarantees the defendant and the defendants
 27 lawyers the right to see the government’s file and to confront all the evidence and all the
 28 witnesses against the defendant. This Reuters article is located on their webpage of
[https://www.reuters.com/article/us-dea-irs/exclusive-irs-manual-detailed-deas-use-of-hidden-](https://www.reuters.com/article/us-dea-irs/exclusive-irs-manual-detailed-deas-use-of-hidden-intel-evidence-idUSBRE9761AZ20130807)
[intel-evidence-idUSBRE9761AZ20130807](https://www.reuters.com/article/us-dea-irs/exclusive-irs-manual-detailed-deas-use-of-hidden-intel-evidence-idUSBRE9761AZ20130807) and has been included in my defense. With Edward

1 Snowden's revelations of a domestic spying program, learning that the IRS has obtained, "*from*
2 *other sources*" vital records that solely belong to the Church (such as but not limited too our
3 banking and PayPal records) and with Agent Young's misleading testimony, such a distortion of
4 the facts to this court, done in bad faith under improper usage in this case, creates the reasonable
5 suspicion that supports our belief that the IRS has obtained these records unconstitutionally and
6 illegally – violating the Separation of Church and State. There are more examples to use as well
7 that support my claim(s), such as how the IRS tried to cover up the targeting of conservative
8 groups through released Lois Lerner emails or Federal Officials within the FBI and other
9 agencies that routinely lie in order to perpetuate their biased political agenda (such as former FBI
10 Deputy Director McCabe's texts which Reveal an "Insurance Policy" To Prevent Trump
11 Presidency). Each of these facts supported by news articles have been included in my defense.

12 This court order for our Church records could also not come at a more important time as
13 President Donald Trump has made both an executive order limiting the IRS in investigating
14 outspoken Churches (which proof has been included in this defense and can also be viewed
15 online by using this link here: [https://www.whitehouse.gov/presidential-actions/presidential-](https://www.whitehouse.gov/presidential-actions/presidential-executive-order-promoting-free-speech-religious-liberty/)
16 [executive-order-promoting-free-speech-religious-liberty/](https://www.whitehouse.gov/presidential-actions/presidential-executive-order-promoting-free-speech-religious-liberty/)) and the very important campaign
17 promise that he gave evangelical Christian leaders in which he made a vow to repeal the Johnson
18 Amendment and set America's Churches free. Here is the video proof of him making this vow:
19 <https://youtu.be/A-ehHCDKViQ>.

20 When the Tax Bill was passed only a few short weeks ago, the provision to repeal the Johnson
21 Amendment was dropped from the final portion of the bill – leaving the Johnson Amendment in
22 place and breaking one of President Trump's primary campaign promise(s) to the Church, which
23 directly led to exceptional turn out with evangelical voters. Evidence of this claim has been
24 reported by the Washington Post in an article published after the Presidential election, which
25 says, "*White evangelicals voted overwhelmingly for Donald Trump, exit polls show*" (The court
26 can view this article online by following this webpage link here:

27 [https://www.washingtonpost.com/news/acts-of-faith/wp/2016/11/09/exit-polls-show-white-](https://www.washingtonpost.com/news/acts-of-faith/wp/2016/11/09/exit-polls-show-white-evangelicals-voted-overwhelmingly-for-donald-trump/?utm_term=.fffb12400503)
28 [evangelicals-voted-overwhelmingly-for-donald-trump/?utm_term=.fffb12400503](https://www.washingtonpost.com/news/acts-of-faith/wp/2016/11/09/exit-polls-show-white-evangelicals-voted-overwhelmingly-for-donald-trump/?utm_term=.fffb12400503)). This broken

1 promise to repeal the Johnson Amendment is critical to our Church ministry support because one
 2 of the major features that makes the Corporation Sole so unique...unlike every other form of a
 3 Church organizing itself today under our current tax laws, is that a Church that has a Corporation
 4 Sole stands out because in order to first organize a Corporation Sole, a Church that is established
 5 under the law of 26 U.S. Code § 508(c)(1)(a) must ALREADY be established first – which our
 6 Church accomplishes through our, 'Church Establishment Affidavit'. This 'Church
 7 Establishment Affidavit' creates a jurisdictional difference between the Church itself and the
 8 limited and isolated office within the Church of the Corporation Sole. Our Church Establishment
 9 Affidavit is signed under the penalties of perjury by four Church member(s) that includes Church
 10 doctrinal statements such as but not limited too section 2 and 3 of the **PRESCRIBED FIRST**
 11 **AMENDMENT TO THE CHURCH ESTABLISHMENT AFFIDAVIT** which says,

- 12 *1. MANDATORY EXEMPTION FROM FILING ANNUAL INFORMATION RETURNS TO*
 13 *THE INTERNAL REVENUE SERVICE, MANDATORY EXEMPTION STATUS AS*
 14 *RECOGNIZED IN FEDERAL LAW AND DECLARATION(S) REGARDING VARIOUS*
 15 *RELIGIOUS FREEDOMS OF EXPRESSION AND SPEECH*

16
 17 *We, the declarant(s) JOSHUA KENNY-GREENWOOD, MANDY GREENWOOD, ROBERT*
 18 *GREENWOOD and BRANDI STEPHENS declare and affirm that pursuant to 26 USC §*
 19 *6033(3)(A)(1-3), which states,*

20 *(3) Exceptions from filing*

21 *(A) Mandatory exceptions*

22 *Paragraph (1) shall not apply to—*

23 *(i) churches, their integrated auxiliaries, and conventions or associations of churches,*

24 *(ii) any organization (other than a private foundation, as defined in section 509 (a)) described in*
 25 *subparagraph (C), the gross receipts of which in each taxable year are normally not more than*
 26 *\$5,000, or*

27 *(iii) the exclusively religious activities of any religious order.*
 28

1 *That our Church, THE EMPOWERMENT CENTER CHURCH and it's subsequent Corporation*
 2 *Sole, THE EMPOWERMENT CENTER CHURCH OVERSEER are MANDATORILY exempted*
 3 *from filing annual information returns to the Internal Revenue Service and that all of the*
 4 *operations, financial or otherwise, related to THE EMPOWERMENT CENTER CHURCH's*
 5 *subsequent Corporation Sole, THE EMPOWERMENT CENTER CHURCH OVERSEER, shall be*
 6 *considered the exclusively religious activities of the religious order, which is the Corporation*
 7 *Sole itself within the Church and is thus mandatorily exempted from filing annual information*
 8 *returns to the IRS.*

9 *We, the declarant(s), also affirm and declare that the office of the Corporation Sole shall act as*
 10 *a natural person in all ministry related transaction(s) or dealing(s) and that all dealing(s) done*
 11 *on behalf of the Corporation Sole, are to the benefit, growth and operation of The Church and*
 12 *any individual member(s) of the Church. Our authority to declare the Corporation Sole acting as*
 13 *a natural person is affirmed in the Internal Revenue Service's **Internal Revenue Bulletin: 2004-***
 14 ***12, March 22, 2004, Rev. Rul. 2004-27** presently located at [http://www.irs.gov/irb/2004-](http://www.irs.gov/irb/2004-12_IRB/ar11.html)*
 15 ***12_IRB/ar11.html** which states, "A corporation sole may own property and enter into contracts*
 16 *as a natural person, but only for the purposes of the religious entity and not for the individual*
 17 *office holder's personal benefit."*

18 *Sometimes a Church must appropriate resources, donated through the fellowship of believers,*
 19 *which will directly impact or benefit any individual(s) that are associated with the Church. We*
 20 *recognize that currently there is no Federal or State law that prohibit(s) a Church from*
 21 *appropriating or allocating funds given to the Church, by a tithing member, in any manner the*
 22 *Church deems necessary for the continuity and continued function of the Church and its*
 23 *fellowship.*

24
 25 *In fact, with keeping with the Royal Law of Heaven that states in Luke 10:27, "'Love the Lord*
 26 *your God with all your heart and with all your soul and with all your strength and with all your*
 27 *mind'; and, 'Love your neighbor as yourself.'"*

1 *And with keeping the principles of Romans 14:19, which states, "Let us therefore make every*
2 *effort to do what leads to peace and to mutual edification."*

3
4 *And with keeping the principles of Acts 2:44-47, which states, "All the believers were together*
5 *and had everything in common. They sold property and possessions to give to anyone who had*
6 *need. Every day they continued to meet together in the temple courts. They broke bread in their*
7 *homes and ate together with glad and sincere hearts, praising God and enjoying the favor of all*
8 *the people. And the Lord added to their number daily those who were being saved."*

9 *And with keeping the principles of 1st John 3:17, which states, "If anyone has material*
10 *possessions and sees a brother or sister in need but has no pity on them, how can the love of God*
11 *be in that person?"*

12
13 *We, declare and affirm it to be our religious freedom of speech to use any means of the financial*
14 *resource(s) gifted or donated to THE EMPOWERMENT CENTER CHURCH or it's Corporation*
15 *Sole, THE EMPOWERMENT CENTER CHURCH OVERSEER, to be distributed as the Holy*
16 *Spirit commands for the personal use and personal benefit of any individual(s) the Church deems*
17 *necessary to have that favor as a member or non-member of the Church in the hope that the Lord*
18 *adds to our number daily those who were being saved. This is a command given to us by The*
19 *Lord of Heaven and therefor a religious duty to be exercised according to our religious rights*
20 *and liberties.*

21 *Furthermore, we the declarant(s), would like to stand on the following legal definition(s), case*
22 *precedent(s) and benefit(s) regarding our Corporation Sole acting as a 'Natural Person':*

23
24 *Firstly, we agree with the definition of a "natural person" and an "individual" as defined by*
25 *Blacks Law Dictionary 9th Edition as:*

26
27 ***Person (Be)*** 1. *A human being. Also termed natural person.*

Individual, adj. (I5c) 1. Existing as an indivisible entity. 2. For relating to a single person or thing, as opposed to a group.

We recognize that these two definition(s) are identical in nature to one another and are related to each other in every way possible.

Furthermore, we also recognize The United States Supreme Court Ruling of *Hale v. Henkel*, 201 U.S. 43 (1906) in which then Supreme Court Chief Justice Melville Fuller stated,

"The individual may stand upon his constitutional Rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty [to submit his books and papers for an examination] to the State, since he receives nothing therefrom, beyond the protection of his life and property. His Rights are such as existed by the law of the land [Common Law] long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his Rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their Rights."

Because both the court(s) and the IRS define the Corporation Sole as a 'Natural Person' in all business related transaction(s) or dealing(s) on behalf of the Church, it never relinquishes it's lawful right to be continually viewed as its own independent individual, wielding authority as a natural person and not looked as a corporate creature of fiction. We declare that this gives the Corporation Sole the same authority(s), right(s) and privilege(s) as the individual has, as defined by Supreme Court Chief Justice Melville Fuller, unless otherwise proven differently in a Federal Court of law by a Jury of our peers.

2. DECLARATION OF JURISDICTIONAL AUTHORITIES WITHIN THE CHURCH

1 *We, the declarant(s) JOSHUA KENNY-GREENWOOD, MANDY GREENWOOD, ROBERT*
 2 *GREENWOOD and BRANDI STEPHENS declare and affirm that there are many title(s) and*
 3 *office(s) held within THE EMPOWERMENT CENTER CHURCH. When teaching or giving*
 4 *instructions to the congregation or the public, JOSHUA KENNY-GREENWOOD will only be*
 5 *acting in the position, title and office of the Senior Pastor and NOT the office of the Corporation*
 6 *Sole known as THE EMPOWERMENT CENTER CHURCH OVERSEER. The title and office of*
 7 *Overseer and the Corporation Sole shall be limited to overseeing the Churches financial*
 8 *asset(s), obligation(s), title(s) to real property(s), title(s) to vehicle(s) owned by the Church and*
 9 *shall be the religious order within the Church that is directly responsible for conducting the*
 10 *exclusively religious activities on behalf of the Church.*

12 3. AUTHORIZATION

13 *We, the declarant(s), JOSHUA KENNY-GREENWOOD, MANDY GREENWOOD, ROBERT*
 14 *GREENWOOD and BRANDI STEPHENS, declare the formation, organization and operation of*
 15 *the office and title position(s) of, "Overseer" of THE EMPOWERMENT CENTER CHURCH,*
 16 *the Corporation Sole's mandatory exemption from filing, the Corporation Sole's authority to*
 17 *perpetually act as an individual and natural person in the execution of it's official duties and we*
 18 *declare the distinct jurisdictional authorities between the title and office of the Senior Pastor*
 19 *position within the Church from that of the Title and Office of the Overseer position and are*
 20 *hereby petitioned for and authorized by we, the household heads, Church Members, attesting by*
 21 *our signatures, using our constitutionally protected religious freedom of expression hereunto,*
 22 *under penalty of perjury that the foregoing is true and correct. Executed upon the signing of this*
 23 *affidavit." See attached Church Establishment Affidavit for proof. The Empowerment Center*
 24 *Churches, 'Church Establishment Affidavit' was also carefully vetted and accepted without*
 25 *protest by the State of Montana's, Secretary of State, prior to approving our Churches religious*
 26 *Corporation Sole, "The Empowerment Center Church Overseer". A copy of this Church*
 27 *Establishment Affidavit has been kept in record by the State of Montana (at their request) at the*
 28 *time of the original date of the filing.*

Therefore, when a pastor preaches on Sunday morning, he/she is not preaching from the power and authority of his Corporation Sole, but rather, he/she is preaching from the power and authority of BOTH the Holy Spirit and their unincorporated Church Establishment Affidavit that is organized under the laws of 26 U.S. Code § 508(c)(1)(a) and 26 U.S. Code § 6033(3)(a)(I-III) which provide a Church with the relief of being mandatorily exempted from taxation and notifying the treasury of their exemption status as well as mandatorily exempting the Church and the exclusively religious activities of any religious order from being required to file annual informational returns to the IRS. Simply put, our Church has established and has made publically available the evidence of our mandatory exemption status. Evidence that the IRS admits to reviewing by obtaining information from our Church website www.ChurchFreedom.org. These highly important and meaningful facts have been completely omitted by both the IRS and Department of Justice in petitioning this court for an enforcement of the aforementioned summons during this process. Even though they admit to this court under oath to reading our Church website ChurchFreedom.org where this information is readily and publically available. Currently, under the United States tax code, there is no other viable method for a Church to organize itself financially and NOT have the entire Church itself be subjected to the restrictive Johnson Amendment found in 26 U.S. Code § 501(c)(3). This is apart of what makes our work here at The Empowerment Center Church and ChurchFreedom.org so critically important to America's Churches and our collective religious freedom.

**LIST OF PRECEDENCE(S), LAW(S) AND LEGAL SCHOLARY SUPPORTING MY
ARGUMENT TO AVOID CONSTITUTIONAL ISSUES**

1. *1st Amendment of The United States of America's Constitution, which says, "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances."* I, Joshua Kenny-Greenwood, and our Church, 'The Empowerment Center Church' (aka The Empowerment Center) and it's religious Corporation Sole(s), 'The Empowerment Center Church Overseer' and 'The Empowerment Center Overseer and Successors, a Corporation Sole', are presenting to this court that my constitutionally

protected 1st Amendment religious rights have been and are continuing to be violated through this process.

2. ***4th Amendment of The United States of America's Constitution, which says, The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.*** No warrants based on probable cause supported by any oath of affirmation have been issued against me Joshua Kenny-Greenwood nor our Church, 'The Empowerment Center Church' (aka The Empowerment Center) and it's religious Corporation Sole(s), 'The Empowerment Center Church Overseer' and 'The Empowerment Center Overseer and Successors, a Corporation Sole'. Such arises the question of constitutional authority given to the IRS to obtain such information as they are requesting from me, Joshua Kenny-Greenwood and our Church that bypasses our constitutionally protected right(s). Agent Young has admitted to this court to obtaining from 'other sources' our Churches private banking information outside of the Constitutional protection(s) provided through the 4th Amendment as well as the Establishment Clause of the United States Constitution which guarantees separation of Church and State.

3. ***"a law repugnant to the constitution is void; and that courts, as well as other departments, are bound by that instrument." Marbury v. Madison, 5 US 137 – 1803.*** The IRS is attempting to obtain items from me, Joshua Kenny-Greenwood, items that belong to the Church (such as sermons uploaded to website(s) owned by our Churches religious Corporation Sole) through law(s) in the Internal Revenue Code that are directly repugnant to both my own religious rights guaranteed under the 1st Amendment of the Constitution which says, "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances." As well as our Church and religious

Corporation Soles' right(s) guaranteed through the Establishment Clause of the Constitution of the "**Separation of church and state**". In this, the "State" is attempting to usurp authority over the Church by declaring it has authority to audit the Church through a law that is repugnant of this understanding of a true separation of Church and State.

4. *"We look first to evidence of the original understanding of the Constitution." Alden v. Maine, 527 U.S. 706, 741 (1999).* The IRS has ignored the evidence presented by both me, Joshua Kenny-Greenwood and our Church, 'The Empowerment Center Church' and it's religious Corporation Sole(s), 'The Empowerment Center Church Overseer' and 'The Empowerment Center Overseer and Successors, a Corporation Sole's' declared constitutionally protected rights.

5. *"'[W]here a statute is susceptible of two constructions, by one of which grave and doubtful constitutional questions arise and by the other of which such questions are avoided, our duty is to adopt the latter.'"* *Jones v. United States, 526 U.S. 227, 239 (1999) (quoting United States ex rel. Attorney General v. Delaware & Hudson Co., 213 U.S. 366, 408 (1909)).* I, Joshua Kenny-Greenwood, am respectfully asserting that a grave and doubtful constitutional question has arisen through this IRS process that could totally unravel the fundamental understanding of the Separation of Church and State, with the State in this case performing an unprecedented legal maneuver intended to capture items that clearly violates both me and our Churches established religious beliefs.

6. *"'If there is one doctrine more deeply rooted than any other in the process of constitutional adjudication, it is that we ought not to pass on questions of constitutionality . . . unless such adjudication is unavoidable.'"* *Department of Commerce v. United States House of Representatives, 525 U.S. 316, 343 (1999) (quoting Spector Motor Service, Inc. v. McLaughlin, 323 U.S. 101, 105 (1944)).* In this case, such adjudication is avoidable due to the highly meaningful testimony given to this

Court in opposition to the United States petition to enforce IRS summons against me for the items they list in the IRS summons that belong to the Church.

7. ***"[I]f a case can be decided on either of two grounds, one involving a constitutional question, the other a question of statutory construction or general law, the Court will decide only the latter."*** *Department of Commerce v. United States House of Representatives*, 525 U.S. 316, 344 (1999) (quoting *Ashwander v. TVA*, 297 U.S. 288, 347 (1936) (Brandeis, J., concurring)). I, Joshua Kenny-Greenwood, respectfully ask this court to consider the constitutional questions and grounds that I have presented to it.
8. ***"A taxpayer has a right to conduct an examination of IRS officials regarding their reasons for issuing a summons when he points to specific facts or circumstances plausibly raising an inference of bad faith."*** *United States v Clarke et al*, U.S. Supreme Court, No. 13-301. IRS Agent Young has made false and misleading statements to the court on record in my case that warrant the potential right to conduct an examination of the IRS official(s) regarding their reasons for issuing the summons in bad faith (see facts above). I, Joshua Kenny-Greenwood, respectfully ask the Court to consider allowing me to conduct an examination of IRS officials in relationship to this matter.
9. ***"[T]o claim the protection of the Fourth Amendment, a defendant must demonstrate that he personally has an expectation of privacy in the place searched, and that his expectation is reasonable * * *."*** *Minnesota v. Carter*, 525 U.S. 83, 88 (1998). I, Joshua Kenny-Greenwood, presented both my own as well as our Church, "The Empowerment Center Church" and it's religious Corporation Sole's rights to privacy in accordance to these matters.
10. ***"[T]he Fourth Amendment is a personal right that must be invoked by an individual."*** *Minnesota v. Carter*, 525 U.S. 83, 88 (1998). I, Joshua Kenny-Greenwood, have invoked through this defense, my constitutionally protected 4th Amendment right(s).

11. *"The core of due process is the right to notice and a meaningful opportunity to be heard."* *Lachance v. Erickson*, 522 U.S. 262, 266 (1998).
12. "Church" is defined by Blacks Law Dictionary 5th Edition as, *"In its most general sense, the religious society founded and established by Jesus Christ, to receive, preserve, and propagate His doctrines and ordinances. It may also mean a body of communicants gathered into church order; body or community of Christians, united under one form of government by the profession of the same faith and the observance of the same ritual and ceremonies; place where persons regularly assemble for worship; congregation; organization for religious purposes; religious society or body; the clergy or officialdom of a religious body."*
13. *"Although we have adopted the related doctrine of sovereign immunity, the common-law fiction that '[t]he king . . . is not only incapable of doing wrong, but even of thinking wrong,' * * * was rejected at the birth of the Republic."* *Clinton v. Jones*, 117 S. Ct. 1636, 1646 n.24 (1997) (quoting 1 W. Blackstone, *Commentaries* *246)). I, Joshua Kenny-Greenwood, having asserted that the IRS nor "The State" has sovereign authority over the Church. The Church cannot create nor enforce internal Church doctrinal laws that directly affect the sovereignty and functionality of the established Three Branches of Government nor can the Government create laws that directly affect the sovereignty and functionality of the private affairs of the Church.
14. 26 U.S. Code § 6033(a)(3)(I-III) which says, *"(a) Organizations required to file (1) In general. Except as provided in paragraph (3), every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe; except that, in the discretion of the Secretary, any organization*

described in section 401(a) may be relieved from stating in its return any information which is reported in returns filed by the employer which established such organization.

(2) *Being a party to certain reportable transactions* Every tax-exempt entity described in section 4965(c) shall file (in such form and manner and at such time as determined by the Secretary) a disclosure of—(A) such entity's being a party to any prohibited tax shelter transaction (as defined in section 4965(e)), and (B) the identity of any other party to such transaction which is known by such tax-exempt entity.

(3) **Exceptions from filing:** (A) **Mandatory exceptions** Paragraph (1) shall not apply to—(i) churches, their integrated auxiliaries, and conventions or associations of churches, (ii) any organization (other than a private foundation, as defined in section 509(a)) described in subparagraph (C), the gross receipts of which in each taxable year are normally not more than \$5,000, or (iii) the exclusively religious activities of any religious order.

I, Joshua Kenny-Greenwood, as well as the congregant body of believers for, 'The Empowerment Center Church', have invoked both our Church as well as its religious Corporation Sole as being mandatorily exempted from filing any annual returns through our "Church Establishment Affidavit". Evidence has now been presented to this Court that we have publically made available through our, "Church Establishment Affidavit" both our Church as well as our religious Corporation Sole's mandatory exemption status prior to receiving any IRS letter. This information has been given to the IRS and the IRS through their petition to this Court admits to reviewing our Church website www.churchfreedom.org where this information was published to the public.

15. **26 U.S. Code § 508(C)(1)(A)** which says, "(a) *New organizations must notify Secretary that they are applying for recognition of section 501(c)(3) status* Except as provided in subsection (c), an organization organized after October 9, 1969, shall not be treated as an organization described in section 501(c)(3)— (c) **Exceptions** (1) **Mandatory exceptions** Subsections (a) and (b) shall not apply to—(A) churches, their integrated auxiliaries, and conventions or associations of churches, or (B) any organization which is not a private foundation (as defined in section 509(a)) and the gross receipts of which in each taxable year are normally not more than \$5,000. I, Joshua Kenny-Greenwood, as

well as the congregant body of believers for, 'The Empowerment Center Church', have invoked our Churches mandatory tax exemption status through the public posting of our Church Establishment Affidavit (see FACTS above for details).

16. *The Court presumes "that a statute is to be construed where fairly possible so as to avoid substantial constitutional questions." United States v. X-Citement Video, Inc., 115 S. Ct. 464, 467 (1994).* The IRS' petition to enforce a summons which otherwise compels me as the Senior Pastor of The Church to go against our own Constitutionally protected and established Church doctrinal policies, brings forth far reaching and substantial constitutional questions that should be otherwise avoided as to further violate the peace of the Separation of Church and State.

17. *The Supreme Court reiterates "[o]ur policy of avoiding unnecessary adjudication of constitutional issues." United States v. National Treasury Employees Union, 115 S. Ct. 1003, 1019 (1995).*

18. *"This Constitution, and the laws of the United States which shall be made in pursuance thereof;... shall be the supreme law of the land; and the judges in every state shall be bound thereby... The Senators and Representatives and members of the State legislature, and all executive and judicial officers of the United States and the several States, shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding." The Constitution of the united States of America, Article VI, Cl 2, 3.*

19. *The United States Supreme Court, in Haines v Kerner 404 U.S. 519 (1972) Motion to Quash IRS Summons, and Relief Requests - Maehr Page 1 of 19 stated that all litigants defending themselves must be afforded the opportunity to present their evidence and that the Court should look to the substance of the complaint rather than the form, and that a minimal amount of evidence is necessary to support contention of lack of good faith. Fortney v. U.S., C.A.9 (Nev.) 1995, 59 F.3d 117.*

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2 20. *The spirit of all these rules is to settle controversies upon their merits rather than to*
3 *dismiss actions on technical grounds, to permit amendments liberally... Fierstein v.*
4 *Piper Aircraft Corp., D.C.Pa. 1948, 79 F.Supp. 217.*

5
6 21. *"The United States is entirely a creature of the Constitution. Its power and authority*
7 *have no other source. It can only act in accordance with all the limitations imposed by*
8 *the Constitution."* Reid v Covert 354 US 1, 1957.

9
10 22. *"The individual may stand upon his constitutional Rights as a citizen. He is entitled to*
11 *carry on his private business in his own way. His power to contract is unlimited. He*
12 *owes no such duty [to submit his books and papers for an examination] to the State,*
13 *since he receives nothing therefrom, beyond the protection of his life and property. His*
14 *Rights are such as existed by the law of the land [Common Law] long antecedent to the*
15 *organization of the State, and can only be taken from him by due process of law, and in*
16 *accordance with the Constitution. Among his Rights are a refusal to incriminate*
17 *himself, and the immunity of himself and his property from arrest or seizure except*
18 *under a warrant of the law. He owes nothing to the public so long as he does not*
19 *trespass upon their Rights."* Hale v. Henkel, 201 U.S. 43 (1906)

20
21 23. *A judge is an officer of the Court, as well as are all attorneys. A state judge is a state*
22 *judicial officer, paid by the State to act impartially and lawfully. A federal judge is a*
23 *federal judicial officer, paid by the federal government to act impartially and lawfully.*
24 *A judge is not the Court. People v. Zajic, 88 Ill.App.3d 477, 410 N.E.2d 626 (1980).*

25
26 24. *"Fraud upon the Court is fraud which is directed to the judicial machinery itself and is*
27 *not fraud between the parties or fraudulent documents, false statements or perjury. ...*
28 *It is where the Court or a member is corrupted or influenced or influence is attempted*
or where the judge has not performed his judicial function --- thus where the impartial

1 *functions of the Court have been directly corrupted."* *Bulloch v. United States*, 763
2 *F.2d 1115, 1121 (10th Cir. 1985).*

3
4 25. *"The Court is free to act in a judicial capacity, free to disagree with the administrative*
5 *enforcement actions if a substantial question is raised or the minimum standard is not*
6 *met. The District Court reserves the right to prevent the 'arbitrary' exercise of*
7 *administrative power, by nipping it in the bud."* *United States v. Morton Salt Co.*, 338
8 *U.S. 632, 654. (Emphasis added).*

9
10 26. *"It is on this account that our law is deemed certain, and founded in permanent*
11 *principles, and not dependant on the caprice or will of judges. A more alarming*
12 *doctrine could not be promulgated by any American Court, than that it Motion to*
13 *Quash IRS Summons, and Relief Requests - Maehr Page 3 of 19 was at liberty to*
14 *disregard all former rules and decisions, and to decide for itself, without reference to*
15 *the settled course of antecedent principles."* *Faye Anastasoff vs. United States of*
16 *America, 8th Circuit Court, 2000.*

17 27. *"Any legislative scheme that denies subjects an opportunity to seek judicial review of*
18 *administrative orders except by refusing to comply, and so put themselves in immediate*
19 *jeopardy of possible penalties 'so heavy as to prohibit resort to that remedy,'*
20 *(Oklahoma Operating Co. v. Love, 252 U.S. 331, 333 (1920)), runs afoul of the due*
21 *process requirements of the Fifth and Fourteenth Amendments."* *Schulz v. IRS and*
22 *Anthony Roundtree.*

23 28. *From the scholarly review, (A. DEFINING "CHURCH" - THE CONCEPT OF A*
24 *CONGREGATION by Robert Louthian and Thomas Miller 1994 EO CPE Text located*
25 *on the IRS webpage of: <https://www.irs.gov/pub/irs-tege/eotopica94.pdf>) In applying the*
26 *analysis to determine whether a religious organization may properly be characterized as*
27 *a church, the Service considers whether the organization has the following*
28 *characteristics: (a) a distinct legal existence, (b) a recognized creed and form of worship,*

(c) a definite and distinct ecclesiastical government, (d) a formal code of doctrine and discipline, (e) a distinct religious history, (f) a membership not associated with any other church or denomination, (g) an organization of ordained ministers, (h) ordained ministers selected after completing prescribed studies, (i) a literature of its own, (j) established places of worship, (k) regular congregations, (l) regular religious services, (m) Sunday schools for religious instruction of the young, (n) schools for the preparation of its ministers, and (o) any other facts and circumstances that may bear upon the organization's claim for church status. See IRM 7(10)69, Exempt Organizations Examination Guidelines Handbook, text 321.3(3). The fifteen criteria are not an attempt to quantify the factual circumstances required for recognition as a church.

Determinations are not made solely on the number of characteristics an organization possesses. Given the variety of religious practice, the determination of what constitutes a church is inherently unquantifiable. Attempts to use a dogmatic numerical approach might unconstitutionally favor established churches at the expense of newer, less traditional institutions. I, Joshua Kenny-Greenwood, believe that because our Church is a newer, less traditional institution, that our constitutionally protected rights are being violated through this manner and that the State has grossly overstepped its authority in the understanding of the separation of Church and State and continues to do so by petitioning this Court to order IRS summons. Also, as a matter of reference to this Court, our 'Church Establishment Affidavit', contains doctrinal policies that fulfill each of these fifteen different criteria's mentioned in this scholarly review.

CONCLUSION

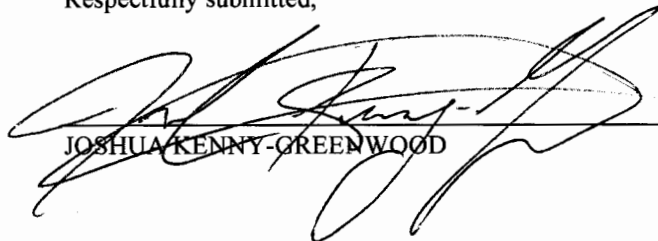
The nature and evidence presented to the court in my case shows both a gross abuse of process and bad faith conducted by both the IRS and The Department of Justice. They have omitted important fact(s); and have made false and misleading statements given to this court on their behalf. Their petition to this court has been issued in bad faith for an 'improper purpose' to an extent that has tainted the relevancy and purpose of their summons, as well as their request to obtain information that belongs to the Church not already in their possession that is Constitutionally protected information, through the Separation of Church and State, which was

1 established through the Establishment Clause of the United States of America's Constitution (see
2 other legal precedence's above). The administrative steps taken by the IRS required by the
3 Internal Revenue Code with respect to the issuance and service of a summons against me, Joshua
4 Kenny-Greenwood, for documents related to our Church, The Empowerment Center Church and
5 it's religious Corporation Sole(s), 'The Empowerment Center Church Overseer' and 'The
6 Empowerment Center Overseer and Successors, a Corporation Sole' have not been followed; as
7 the IRS has not even attempted to conduct an official Church Tax Inquiry Process, even after
8 being notified that we are a bona fide Church, but still demands from me as the Senior Pastor of
9 our Church, all records such as but not limited too, our sermons and other holy Church items to
10 what they have requested in their summons upon me.

11 After fulfilling the heavy burden of providing verifiable evidence to this court that
12 requirement(s) to disprove one (if not all) of the Powell factors (*United States v. Powell*, 379
13 *U.S. 48, 57-58 (1964)*) has been fulfilled, and that the Summons was issued in bad faith, I,
14 Joshua Kenny-Greenwood, respectfully ask this court to deny the United States Petition to
15 enforce IRS summons as well as the Court deny the United States request to be awarded it's
16 costs incurred in maintaining their action(s); and that the Court deny the United States other such
17 relief as it deems in this case.

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20 Dated this JANUARY ^{5th}, 2018

21 Respectfully submitted,

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JOSHUA KENNY-GREENWOOD